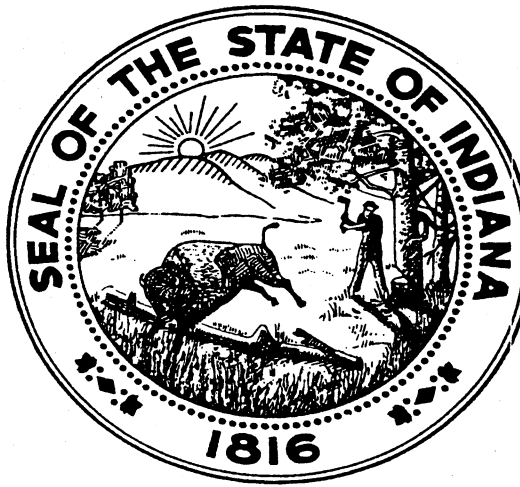


ACCOUNTING AND UNIFORM COMPLIANCE GUIDELINES MANUAL
FOR EXTRA-CURRICULAR ACCOUNTS



Issued by the
STATE BOARD OF ACCOUNTS OF INDIANA
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FOREWORD

The Accounting and Uniform Compliance Guidelines Manual is designed for the express purpose of providing a guide toward proper handling and accounting for the moneys collected, maintained and disbursed for conducting any athletic, social, class, or other school function not a part of the educational curriculum. It is prepared and distributed to assist those persons whose responsibility it is to properly care for such collections. These persons include not only the sponsor and treasurer of the account but also the principal of the school and the superintendent and governing board of the corporation in their administrative capacities.

The Accounting and Uniform Compliance Guidelines Manual identifies and discusses the governing statutes, describes the accounting forms and the system for their use as prescribed by the State Board of Accounts. The forms and system are to be used without change unless such change has been submitted to and approved by the State Board of Accounts.

We believe the system will serve equally well in a corporation using a centralized extra-curricular system, or in a school, when each school of the corporation maintains its own extra-curricular account. We hope the discussions in the Accounting and Uniform Compliance Guidelines Manual will help each individual participating in these activities to realize his or her responsibilities and that such discussions will help to create a more uniform system of accounting for the moneys collected for each activity.

Extra-curricular treasurers and building principals are also responsible for compliance with applicable items as found in The School Administrator and Uniform Compliance Guidelines, two copies of which are available in the central office of each school corporation.

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1-1-2003

TABLE OF CONTENTS

	<u>PAGE</u>
Foreword	iii
CHAPTER 1 SCHOOL EXTRA-CURRICULAR ACCOUNT - OVERVIEW	
Introduction	1-1 A
Recording Financial Transactions	1-1 A
Custody and Control	1-1 A
Subsidiary Ledgers - Reconciling	1-2 A
Funds, Records, Accounts, Reports	1-2 A
Outside Organization's Records	1-2 A
Overdrawn Funds	1-3 A
Recording School Corporation Financial Transactions	1-3 A
Extra-Curricular Mileage Claims	1-3 A
Equipment Purchases	1-3 A
Withholding Tax, Social Security and Retirement	1-3 A
Accounting for Gifts, Donations	1-3 A
Approval of Expenditures	1-4 A
CHAPTER 2 EXTRACURRICULAR FORMS AND RECORDS	
Forms and Records	2-1 A
Purchase Order and Accounts Payable Voucher (SA-1)	2-1 A
Check and Register of Checks (SA-2)	2-2 A
Receipt and Register of Receipts (SA-3)	2-2 A
Ticket Sales (SA-4)	2-3 A
Tickets	2-3 A
Extra-Curricular Ledger (SA-6)	2-3 A
Claim for Payment (SA-7)	2-4 A
Financial Report of School Extra-Curricular Accounts (SA 5-1)	2-4 A
Cash Reconciliation (SA 5-2)	2-5 A
Detail of Receipts and Expenditures by Fund (SA 5-3)	2-5 A
Report Certificate (SA 5-4)	2-5 A
CHAPTER 3 SCHOOL LUNCH PROGRAM (SCHOOL FOOD AND NUTRITION PROGRAM)	
School Lunch Program (School Food and Nutrition Program)	3-1 A
School Food Verifications of Eligibility	3-2 A
School Food Systems - Prepaid Food	3-2 A
CHAPTER 4 TEXTBOOK RENTAL	
Textbook Rental	4-1 A

CHAPTER 5 INVESTMENTS AND INVESTMENT INCOME FUND

Extra-Curricular Investments	5-1	A
Investment Losses	5-1	A
Interest on Investments	5-1	A
Accounting for Investments	5-2	A

CHAPTER 6 FEES; DUES; GENERAL FUND; VENDING

Grant Funds and Educational Fees	6-1	A
Receipting of Educational Fees	6-1	A
Membership Dues	6-2	NA
* General Fund (Student Activity Funds)	6-2	P
Cafeteria Vending Machines	6-3	A
Cash Change Fund	6-4	A

CHAPTER 7 PRESCRIBED FORMS, TAXES, AND GENERAL INFORMATION

Prescribed Forms	7-1	A
State and Federal Taxes	7-2	A
General Information	7-3	A

CHAPTER 8 COMPUTER SYSTEMS

Computer Systems	8-1	A
Internal Control Requirements for Accounting Systems		
Information Technology Processing Controls	8-3	A

CHAPTER 9 PUBLIC PROCEEDINGS AND PUBLIC RECORDS

Access to Public Proceedings	9-1	A
Access to Public Records [IC 5-14-3]	9-2	A
Preservation and Destruction of Public Records	9-5	A

CHAPTER 10 CONFLICT OF INTEREST

Public Servants - Statutory Conflict of Interest [IC 35-44-1-3]	10-1	A
Consultants - Statutory Conflict of Interest [IC 5-16-11]	10-3	A
Lucrative Office	10-4	A
Form 236 (Uniform Conflict of Interest Disclosure Statement)	10-5	A

CHAPTER 11 COMPENSATION AND BENEFITS

Compensation and Benefits	11-1	A
Record of Hours Worked	11-1	A
Unemployment Compensation	11-2	A
Public Employee's Retirement Fund (PERF) and Teachers' Retirement Fund (TERF)	11-2	A
Public Employee Deferred Compensation Plans	11-2	A
Travel Policy	11-3	A
Commuting Mileage	11-3	A
Private Property	11-3	A
Personal Property Use	11-3	A
Personal Expenses	11-3	A
Purchasing Bonuses	11-3	A
Suspension With Pay	11-3	A
Severance Pay	11-4	A

The following is the key to the applicability of the Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts.

- A Applicable to Charter Schools
- NA Not applicable to Charter Schools
- P Part applicable, as noted
- AC Applicable to Conversion Charter Schools

* Page 6-3 down to IC 20-5-7-5 NA

APPENDIX

INDEX